

USANATO Management Control Evaluation Checklist
RETAIL SUPPLY OPERATIONS – SUPPLY MANAGEMENT (AR 710-2)

HQ USANATO Functional Proponent – DCS, G4

DATE: 15 Feb 05

DCS Initials: SCB

Instructions. Answers must be based on the actual testing of key management controls (e.g., document analysis, direct observation, sampling, simulation, records review, etc.). Answers that indicate deficiencies (“No” or “Not applicable”) must be explained and corrective action indicated in supporting documentation. Certification that this evaluation has been conducted must be accomplished on DA Form 11-2-R, Management Control Certification Statement.

Key Management Controls.

Inventories

1. Was a Change of Command Inventory conducted and is it on file?
2. Are Cyclic Inventories being conducted and are they on file?
3. Are monthly Sensitive Items Inventories being conducted monthly and are they on file?
4. Has the PBO provided a memorandum with a list of LIN to be inventoried as part of the Cyclic Inventories?
5. Are sub-hand receipt holders conducting inventories of SKOs and end items with most current SC, FM, SB, TM, etc...
6. Do Commanders ensure inventories are conducted following evidence of insecurity, alleged misappropriations or Government property, or after a field exercise?

Relief from Responsibility

1. Have Reports of Survey been initiated and processed within the allowable time constraints?
2. Are Reports of Survey prepared with all exhibits attached and properly marked?
3. Are Reports of Survey on file to support adjustment action?
4. Are accurate and concise statements of facts given in block 11 of DA 4697?
5. Are all persons identified by name and rank in block 11 of DA 4697?
6. Does the unit authorize peroration of charges when the charge exceeds two-thirds of the person's monthly base pay?

7. When sensitive items are involved, is an AR 15-6 initiated?
8. Is DD 362, Statement of Charge / Cash Collection Voucher prepared properly?
9. Has DD 362 been forwarded to the Finance and Accounting Office (FAO) within 5 workdays after the date of discovery of the discrepancy?
10. Is follow-up action on Statement of Charges initiated when confirmation from the FAO is not received within 20 days?
11. Are all DD 362 on file to support property book action?
12. After completion of adjustment documents, are replenishment requisitions submitted?
13. Does the Commander utilize procedures for adjusting durable hand tool losses by memorandum when loss is not the result of negligence or misconduct?
14. Does the Commander use a Statement of Damage for OCIE for field damage of up to \$100.00 when no negligence or misconduct was involved?
15. Are Lateral Transfers properly prepared?
16. Are Lateral Transfers approved by the Commander over both organizations?
17. Are component shortages documented?
18. Are Lateral Transfers completed within 30 days of receiving disposition instructions with a maximum of a 15 day extension?
19. Are completed Lateral Transfers on file?

IMPAC Credit Card

1. Does each cardholder have a training certificate?
2. Have cardholders allowed others to use his/her card?
3. Are all purchases initiated with a written request?
4. Are all requests approved in writing by the certified Approving Official?
5. Do cardholders ensure sufficient funds are available?

6. Do cardholders maintain a transaction file to record, track, and reconcile all purchases to include:

- a. All written requests?
- b. All written approvals from the certified Approving Official?
- c. All receipts for the vendors?
- d. All receipt documents when requestors sign for merchandise?

7. Do cardholders reconcile all purchases at the end of each billing cycle using the CARE system?

8. Does the Billing Official verify all CARE system reconciliations?

9. Are split purchases being made?

10. Do cardholders purchase items on backorder?

11. Do cardholders have requestors sign for all purchases?

12. Do cardholders comply with Standards of Conduct and rotate use of vendors?

Comments. Help make this a better tool for evaluating management controls. Submit comments to the USANATO MCA.